

59-2-1206 Application for homeowner's credit -- Time for filing -- Payment from General Fund.

- (1)
 - (a) A claimant applying for a homeowner's credit shall annually file an application for the credit with the county before September 1.
 - (b) The application under this section shall:
 - (i) be on forms provided by:
 - (A) the commission; or
 - (B) the county in which the applicant resides; and
 - (ii) include a household income statement signed by the claimant stating that:
 - (A) the income statement is correct; and
 - (B) the claimant qualifies for the credit.
 - (c)
 - (i) Subject to Subsection (1)(c)(ii), a county shall apply the credit in accordance with this section and Section 59-2-1207 for the year in which the claimant applies for a homeowner's credit if the claimant meets the criteria for obtaining a homeowner's credit as provided in this part.
 - (ii) A homeowner's credit under this part may not exceed the claimant's property tax liability for the year in which the claimant applies for a homeowner's credit under this part.
 - (d) A claimant may qualify for a homeowner's credit under this part regardless of whether the claimant owes delinquent property taxes.
- (2)
 - (a)
 - (i) The county shall compile a list of claimants and the homeowner's credits granted to the claimants for purposes of obtaining payment from the General Fund for the amount of credits granted.
 - (ii) A county may not obtain payment from the General Fund for the amount described in Subsection 59-2-1202(7).
 - (b) Upon certification by the commission the payment for the credits under this Subsection (2) shall be made to the county on or before January 1 if the list of claimants and the credits granted are received by the commission on or before November 30 of the year in which the credits under this part are granted.
 - (c) If the commission does not receive the list under this Subsection (2) on or before November 30, payment shall be made within 30 days of receipt of the list of claimants and credits from the county.

Amended by Chapter 221, 2001 General Session

Amended by Chapter 310, 2001 General Session